



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**25 Lewis & Clark 0611 Helena Public Schools**

**0487 Helena Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	29,349,901.03	29,112,634.20	0.00	237,266.83	0.00	0.00
21XX Support Services - Students	6,909,122.68	6,700,177.07	0.00	208,945.61	0.00	0.00
221X Improvement of Instruction Services	331,598.41	331,598.41	0.00	0.00	0.00	0.00
222X Educational Media Services	1,309,641.41	1,308,943.36	0.00	698.05	0.00	0.00
23XX Support Services - General Administration	505,065.50	504,212.30	0.00	853.20	0.00	0.00
24XX Support Services - School Administration	3,159,315.80	3,137,984.26	0.00	21,331.54	0.00	0.00
25XX Support Services - Business	388,592.88	0.00	387,041.88	1,551.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,630,053.95	3,629,443.95	0.00	610.00	0.00	0.00
27XX Student Transportation Services	3,093,676.29	3,066,171.73	0.00	27,504.56	0.00	0.00
31XX Food Services	2,334,065.46	2,333,050.34	0.00	1,015.12	0.00	0.00
32XX Enterprise Services	137,992.79	130,857.13	0.00	7,135.66	0.00	0.00
33XX Community Services	130,228.55	94,602.25	0.00	35,626.30	0.00	0.00
34XX Extracurricular - Activities	29,032.90	29,032.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	74,820.68	74,820.68	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,011.18	0.00	0.00	3,011.18	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	171,655.24	171,655.24	0.00	0.00	0.00	0.00
9999 Undistributed	354,481.50	354,481.50	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>51,912,256.25</b>	<b>50,979,665.32</b>	<b>387,041.88</b>	<b>545,549.05</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	<b>51,912,256.25</b>					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

25 Lewis & Clark 0611 Helena Public Schools

0488 Helena H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	17,915,551.75	17,582,653.94	0.00	332,897.81	0.00	0.00
21XX Support Services - Students	1,799,635.21	1,655,010.41	0.00	144,624.80	0.00	0.00
221X Improvement of Instruction Services	122,895.12	120,708.14	0.00	2,186.98	0.00	0.00
222X Educational Media Services	514,970.68	514,138.68	0.00	832.00	0.00	0.00
23XX Support Services - General Administration	368,887.05	368,318.25	0.00	568.80	0.00	0.00
24XX Support Services - School Administration	1,781,954.22	1,761,875.22	0.00	20,079.00	0.00	0.00
25XX Support Services - Business	539,749.83	1,200.00	536,616.24	1,933.59	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,846,734.41	2,846,129.41	0.00	605.00	0.00	0.00
27XX Student Transportation Services	1,093,722.70	1,066,218.15	0.00	27,504.55	0.00	0.00
33XX Community Services	7,053.35	7,053.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	199,703.66	199,287.66	0.00	416.00	0.00	0.00
35XX Extracurricular - Athletics	914,976.00	914,976.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,862.21	0.00	0.00	11,862.21	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	170,346.45	20,346.45	0.00	150,000.00	0.00	0.00
<b>Totals</b>	28,288,042.64	27,057,915.66	536,616.24	693,510.74	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	28,288,042.64					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
LE 0487 Helena Elem		Indirect/Direct	387,041.88 / 50,979,665.32	0.76%		
LE 0488 Helena H S		Indirect/Direct	536,616.24 / 27,057,915.66	1.98%		

  

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0487 Helena Elem	0.0130	0.0389	0.0377	0.0357	0.76%
	0488 Helena H S	0.0087	0.0389	0.0377	0.0357	1.98%

  

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0487 Helena Elem	0.0269	0.0493	0.0439	0.0466	
	0488 Helena H S	0.0728	0.0493	0.0439	0.0466	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0487 Helena Elem	0.0269	0.0493	0.0439	0.0466	
	0488 Helena H S	0.0728	0.0493	0.0439	0.0466	

  

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0487 Helena Elem	3.31%	
	0488 Helena H S	4.42%	

  

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0611 Helena Public Schools	<b>3.87%</b>	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

25 Lewis & Clark 0614 Trinity Elementary

#### 0491 Trinity Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	313,159.74	313,159.74	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,241.70	4,241.70	0.00	0.00	0.00	0.00
222X Educational Media Services	4,877.37	4,877.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,055.95	7,055.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,462.20	2,690.00	18,772.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	41,033.66	41,033.66	0.00	0.00	0.00	0.00
27XX Student Transportation Services	92,196.01	92,196.01	0.00	0.00	0.00	0.00
33XX Community Services	100.00	100.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	226.02	226.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,299.79	898.00	0.00	3,401.79	0.00	0.00
<b>Totals</b>	488,652.44	466,478.45	18,772.20	3,401.79	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	488,652.44					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>	<b>LE 0491 Trinity Elem</b>	Indirect/Direct	18,772.20 / 466,478.45	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				4.02%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0491 Trinity Elem	0.0245	0.0319	0.0323	0.0294	4.02%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0491 Trinity Elem	0.0000	0.0319	0.0323	0.0294	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0491 Trinity Elem	0.0245	0.0319	0.0323	0.0294	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0491 Trinity Elem				3.01%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2016</u>	<u>SS Reclaasified Rate</u>
0614 Trinity Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**3.01%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

25 Lewis & Clark 0615 East Helena Elementary

### 0492 East Helena Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	6,202,546.91	6,163,104.91	0.00	39,442.00	0.00	0.00
21XX Support Services - Students	645,914.43	645,914.43	0.00	0.00	0.00	0.00
222X Educational Media Services	241,228.69	241,228.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	281,433.10	281,433.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	495,472.23	495,472.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	132,302.39	0.00	132,302.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	783,068.60	713,648.81	0.00	69,419.79	0.00	0.00
27XX Student Transportation Services	345,942.84	345,942.84	0.00	0.00	0.00	0.00
31XX Food Services	466,118.60	466,118.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,178.08	3,178.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,861.30	0.00	0.00	13,861.30	0.00	0.00
<b>Totals</b>	9,611,067.17	9,356,041.69	132,302.39	122,723.09	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	9,611,067.17					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>	<b>LE 0492 East Helena Elem</b>	Indirect/Direct	132,302.39 / 9,356,041.69	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				1.41%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0492 East Helena Elem	0.0133	0.0129	0.0127	0.0127	1.41%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0492 East Helena Elem	0.0000	0.0000	0.0127	0.0127	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0492 East Helena Elem	0.0133	0.0129	0.0127	0.0127	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0492 East Helena Elem				1.25%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2016</u>	<u>SS Reclaasified Rate</u>
0615 East Helena Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>1.25%</b>
This same rate is applied to both EL and HS in the same SS		

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

25 Lewis & Clark 0618 Wolf Creek Elementary

#### 0495 Wolf Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	97,927.22	97,927.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,495.68	1,045.68	0.00	1,450.00	0.00	0.00
23XX Support Services - General Administration	1,250.86	1,250.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,071.29	0.00	11,071.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	27,708.86	27,708.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,172.29	1,172.29	0.00	0.00	0.00	0.00
31XX Food Services	17,458.83	17,458.83	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15,432.60	0.00	0.00	15,432.60	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,337.34	0.00	0.00	2,337.34	0.00	0.00
<b>Totals</b>	176,854.97	146,563.74	11,071.29	19,219.94	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	176,854.97					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>	<b>LE 0495 Wolf Creek Elem</b>	Indirect/Direct	11,071.29 / 146,563.74	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				7.55%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0495 Wolf Creek Elem	0.0831	0.0728	0.0764	0.0731	7.55%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0495 Wolf Creek Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0495 Wolf Creek Elem	0.0831	0.0728	0.0764	0.0731	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0495 Wolf Creek Elem				7.24%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0618 Wolf Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>7.24%</b>	
This same rate is applied to both EL and HS in the same SS			

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\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

25 Lewis & Clark 0621 Auchard Creek Elementary

0498 Auchard Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	113,643.79	113,643.79	0.00	0.00	0.00	0.00
222X Educational Media Services	1,550.00	1,550.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,246.72	8,246.72	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,895.70	3,895.70	0.00	0.00	0.00	0.00
31XX Food Services	10,576.57	10,576.57	0.00	0.00	0.00	0.00
<b>Totals</b>	137,912.78	137,912.78	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	137,912.78					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>	<b>LE 0498 Auchard Creek Elem</b>	Indirect/Direct	0.00 / 137,912.78	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	0.00%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0498 Auchard Creek Elem				0.00%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0621 Auchard Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>0.00%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

25 Lewis & Clark 0624 Lincoln K-12 Schools

#### 1221 Lincoln K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,155,574.15	1,155,574.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,902.44	11,902.44	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	33,124.94	33,124.94	0.00	0.00	0.00	0.00
222X Educational Media Services	32,567.48	32,567.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	149,312.81	149,312.81	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	109,680.26	109,680.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,689.22	2,032.05	37,657.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	142,171.86	142,171.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	83,561.48	83,561.48	0.00	0.00	0.00	0.00
31XX Food Services	89,643.44	89,643.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,053.98	1,053.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	95,809.79	95,809.79	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	6,400.00	0.00	0.00	0.00	6,400.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	34,282.92	2,373.86	0.00	31,909.06	0.00	0.00
<b>Totals</b>	1,984,774.77	1,908,808.54	37,657.17	31,909.06	6,400.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,984,774.77					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 1221 Lincoln K-12 Schools</b>	Indirect/Direct	37,657.17 / 1,908,808.54		1.97%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1221 Lincoln K-12 Schools	0.0171	0.0216	0.0217	0.0203	1.97%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1221 Lincoln K-12 Schools	0.0034	0.0226	0.0217	0.0203	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1221 Lincoln K-12 Schools	0.0171	0.0226	0.0217	0.0203	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	1221 Lincoln K-12 Schools				1.93%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0624 Lincoln K-12 Schools		<b>1.93%</b>	

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

25 Lewis & Clark 0625 Augusta Public Schools

0502 Augusta Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	493,965.93	493,965.93	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,628.19	1,628.19	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	779.55	779.55	0.00	0.00	0.00	0.00
222X Educational Media Services	7,125.58	7,125.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	46,831.07	46,831.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	31,947.53	31,947.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,813.83	6,022.90	13,790.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	66,917.72	62,880.22	0.00	4,037.50	0.00	0.00
27XX Student Transportation Services	39,307.04	39,307.04	0.00	0.00	0.00	0.00
31XX Food Services	18,499.52	18,499.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	45.00	45.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	885.37	885.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,086.90	0.00	0.00	2,086.90	0.00	0.00
<b>Totals</b>	729,833.23	709,917.90	13,790.93	6,124.40	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	729,833.23					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

25 Lewis & Clark 0625 Augusta Public Schools

0503 Augusta H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	369,498.56	369,498.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,789.22	2,789.22	0.00	0.00	0.00	0.00
222X Educational Media Services	7,125.59	7,125.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,050.14	54,050.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,725.70	44,725.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,690.05	6,018.71	16,671.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	119,701.43	99,964.93	0.00	19,736.50	0.00	0.00
27XX Student Transportation Services	33,866.18	33,866.18	0.00	0.00	0.00	0.00
31XX Food Services	63,540.26	63,540.26	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,834.65	9,834.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,385.61	28,385.61	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,640.24	0.00	0.00	1,640.24	0.00	0.00
<b>Totals</b>	757,847.63	719,799.55	16,671.34	21,376.74	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	757,847.63					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0502 Augusta Elem	Indirect/Direct	13,790.93 / 709,917.90	1.94%		
	LE 0503 Augusta H S	Indirect/Direct	16,671.34 / 719,799.55	2.32%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0502 Augusta Elem	0.0079	0.0027	0.0022	0.0050	1.94%
	0503 Augusta H S	0.0050	0.0027	0.0022	0.0050	2.32%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0502 Augusta Elem	0.0000	0.0000	0.0000	0.0000	
	0503 Augusta H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0502 Augusta Elem	0.0079	0.0027	0.0022	0.0050	
	0503 Augusta H S	0.0050	0.0027	0.0022	0.0050	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0502 Augusta Elem	0.71%	
	0503 Augusta H S	0.72%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0625 Augusta Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>0.72%</b>	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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